that for those at least whose original marrying was ineffective because of the impediment of slavery, Louisiana recognizes something very like the form of common law marriage presented in the note above.

MUNICIPAL CORPORATIONS—LIABILITY FOR NEGLIGENCE—MINISTERIAL AND GOVERNMENTAL ACTS.—The plaintiff's intestate was killed when the automobile which she was driving was struck by the city's police automobile which was being operated negligently while conveying policemen to their beats. *Held,* that the city was liable, as such use was "ministerial and corporate," and not governmental. *Jones v. Sioux City et al.* (1919, Iowa) 170 N. W. 445.

This decision is an interesting illustration of the tendency to extend the principle that a municipality is liable for the negligence of its police officers when engaged in matters connected with the corporate affairs but bearing no true relationship to the enforcement of law. (1899, N. Y.) 37 App. Div. 307, 55 N. Y. Supp. 850. Cases determined under this rule are not numerous. Ordinarily, where it is sought to hold the municipality liable for the negligence of its police officers the decision goes on the ground either that the policeman was in the performance of a governmental duty or that he was acting in wilful violation of the law; in both of which cases the city is exempt from liability. *Calwell v. City of Boone* (1879) 51 Iowa, 687, 2 N. W. 614; *Maximilian v. Mayor* (1875) 62 N. Y. 17; *Odell v. Schroeder* (1871) 58 Ill. 353. But though the city is exempt, the officer or his superior may be liable personally. Where a fire commissioner permitted a fireman driver to operate an automobile at excessive speed while driving the commissioner to inspect some new fire houses, the commissioner was held personally responsible, the city ordinance not exempting officers and men from the speed regulations unless proceeding to a fire or responding to an emergency call. *Dowler v. Johnson* (1918, N. Y.) 121 N. E. 487.

NUISANCES—NEGRO RESIDENTIAL COLONY.—The defendant was a corporation chartered for the purpose of furnishing instruction in the higher branches of learning to members of the negro race. It acquired seventy acres of land adjoining the plaintiff's premises; and not needing the whole tract for the college proper, proposed to establish a residence colony of negroes upon part of it. The plaintiff sued for an injunction, claiming that this use of the College's property was *ultra vires. Held,* that the plaintiff was not entitled to relief, as no individual has power to attack the act of a corporation as *ultra vires;* and as the proposed colony was not a public nuisance which the plaintiff, as suffering special damage, might enjoin. *Diggs v. Morgan College* (1918, Md.) 105 Atl. 157.

The case presents an interesting corollary to the unconstitutionality of the segregation ordinances as pronounced by the Supreme Court in *Buchanan v. Warley* (1917) 245 U. S. 60, 38 Sup. Ct. 16, L. R. A. 1918C 210, Ann. Cas. 1918A 1201, discussed (1918) 27 YALE LAW JOURNAL, 393. "Whatever view may have been entertained formerly, since the decision in" that case "it is clear that the improvement of land as a colored residential neighborhood is not of itself a public nuisance. It may or may not become such, according to the way in which . . . it is conducted." An illustration of the way in which the conducting might become a nuisance may be found in *Giles v. Rawlings* (1918, Ga.) 97 S. E. 521.

TAXATION—INHERITANCE TAXES—DEDUCTION OF FEDERAL ESTATE TAX BEFORE COMPUTING STATE INHERITANCE TAX.—The estate of a Pennsylvania testator

was subject to the federal estate tax imposed by the Act of Congress approved September 8, 1916. It was also subject to the collateral inheritance tax of Pennsylvania. *Held,* that tax paid under the federal act was properly deducted before computing the state inheritance tax. *In re Knight's Estate* (1918, Pa.) 104 Atl. 765.

This decision adds another state to those which permit the deduction of the federal estate tax. The subject was discussed in (1918) 27 YALE LAW JOURNAL, 1055, and 28 *ibid.* 194, where the authorities pro and con are collected.

WORKMEN'S COMPENSATION — DEPENDENTS — DESERTED WIFE — ILLEGITIMATE CHILDREN.—Harry Scott deserted his wife and thereafter had four illegitimate children who were living with him as a family when he met his death by accident. After the desertion, his wife committed adultery. The Compensation Act provided that the following should be *"conclusively presumed"* to be dependents: "(a) A wife upon a husband . . . from whom she was living apart for a justifiable cause or because he had deserted her"; "(b) A child . . . under the age of eighteen years . . . upon the parent with whom he is living." A separate paragraph provided that "Dependents shall mean members of the employee's family . . . who are wholly or partly dependent upon the earnings of the employee for support." *Held,* that the illegitimate children of Harry Scott were dependents under the act and that his deserted wife who had also lived in adultery was not. *Scott's Case* (1918, Me.) 104 Atl. 794.

The desertion as a "wilful and unjustifiable abandonment" ended with the wife's adultery, and she no longer comes within the conclusive presumption of the act. The illegitimate children were not within the "conclusive presumption" either, but by a liberal construction they are included in the term "members of the employee's family." In accord is *Roberts v. Whaley* (1916) 192 Mich. 133, 158 N. W. 209.